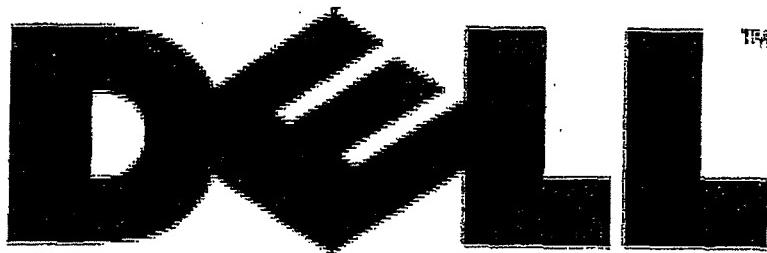


EXHIBIT L



SMB SALES COMPENSATION

POLICIES & ADMINISTRATION

BSD & MMD



NOTE: Sales Makers in BSDr & MMD returning from LOA whose accounts have been serviced by Rovers will not be eligible for ramp or guarantee, due to the fact that orders have flowed during the LOA and backlog exists.

SPIF/CONTEST PAYOUT THRESHOLD

A sales maker must hit 80% or above individual attainment to receive payout. Actual attainment will be used to determine payouts. Guarantees and floors do not apply to SPIF calculations and payouts.

Sales makers will be capped at \$5,000 per quarter in contest/SPIF earnings. Sales makers must be employed by Dell on the payout date in order to receive payment.

Any exceptions to policy must be reviewed and approved by the Director of HR, Director or VP of Sales, Finance Controller, and Americas Compensation.

ACCOUNT OWNERSHIP

Issues involving account ownership will be resolved by the sales managers of the sales makers in dispute. The compensation team will not be involved.

UNAUTHORIZED/UNAPPROVED DEALS

Any deal not properly approved by finance via POET or not within the Discount Authority Matrix (D.A.M) guidelines will be backed out of attainment as follows:

- If it is a positive total Margin deal, all elements will be backed out
- If it is a negative Margin deal, everything but the negative total Margin will be backed out
- Non compliance with this policy may result in disciplinary action up to and including immediate termination

Section 4: Miscellaneous

PAY BACK POLICY

A sales maker shall repay any overpayment to Dell, and authorizes and agrees that, where permitted by local law, Dell may deduct any such overpayment from his/her wages, commissions or other payments, including his/her final paycheck (where applicable).